



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ST. CROIX FALLS MUNICIPAL WATER UTILITY

Principal Office: 710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ST. CROIX FALLS MUNICIPAL WATER UTILITY

Utility Address: 710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAMIE CARLSON

Title: CITY TREASURER

Office Address:

710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

Telephone: (715) 483 - 3929

Fax Number: (715) 483 - 1618

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: STEVEN SCHEIDLER

Title: C.P.A.

Office Address: TRACEY AND THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: DEBRA POINTS

Title: CHAIRPERSON

Office Address:

710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

Telephone: (715) 483 - 3929

Fax Number: (715) 483 - 1618

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEVEN SCHEIDLER**Title:** C.P.A.**Office Address:** TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/30/2005**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS NEVA**Title:** PUBLIC SERVICES SUPERVISOR**Office Address:**
710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024**Telephone:** (715) 483 - 3929**Fax Number:** (715) 483 - 1618**E-mail Address:**

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

MR DARRELL ANDERSON, MEMBER

MR JON CERMIN, MEMBER

MS DEBRA POINTS, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	387,596	350,605	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	217,056	176,852	2
Depreciation Expense (403)	47,352	47,297	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	51,649	51,790	5
Total Operating Expenses	316,057	275,939	
Net Operating Income	71,539	74,666	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,539	74,666	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,752	14,569	10
Miscellaneous Nonoperating Income (421)	558,024	3,611	11
Total Other Income	567,776	18,180	
Total Income	639,315	92,846	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,470)	(5,470)	12
Other Income Deductions (426)	16,758	11,381	13
Total Miscellaneous Income Deductions	11,288	5,911	
Income Before Interest Charges	628,027	86,935	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	628,027	86,935	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,731,562	1,651,348	20
Balance Transferred from Income (433)	628,027	86,935	21
Miscellaneous Credits to Surplus (434)	0	4,060	22
Miscellaneous Debits to Surplus--Debit (435)	0	10,781	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,359,589	1,731,562	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	387,596		387,596	1
Total (Acct. 400):	387,596	0	387,596	
Operation and Maintenance Expense (401-402):				
Derived	217,056		217,056	2
Total (Acct. 401-402):	217,056	0	217,056	
Depreciation Expense (403):				
Derived	47,352		47,352	3
Total (Acct. 403):	47,352	0	47,352	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	51,649		51,649	5
Total (Acct. 408):	51,649	0	51,649	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	71,539	0	71,539	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON TEMPORAY INVESTMENTS	9,752	0	9,752 11
Total (Acct. 419):	9,752	0	9,752
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		558,024	558,024 12
NONE	0	0	0 13
Total (Acct. 421):	0	558,024	558,024
TOTAL OTHER INCOME:	9,752	558,024	567,776

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,470)		(5,470) 14
NONE	0	0	0 15
Total (Acct. 425):	(5,470)	0	(5,470)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		16,758	16,758 16
NONE	0	0	0 17
Total (Acct. 426):	0	16,758	16,758
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,470)	16,758	11,288

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	86,761	541,266	628,027
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,292,842	438,720	1,731,562 24
Total (Acct. 216):	1,292,842	438,720	1,731,562
Balance Transferred from Income (433):			
Derived	86,761	541,266	628,027 25
Total (Acct. 433):	86,761	541,266	628,027
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,379,603	979,986	2,359,589

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	387,596	0	0	0	387,596	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	387,596	0	0	0	387,596	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	96,642		96,642	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	96,642	0	96,642	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,735,176	3,031,119	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	705,946	693,147	2
Net Utility Plant	3,029,230	2,337,972	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	491,507	404,667	8
Temporary Cash Investments (132)	462,357	655,362	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	109,920	99,939	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,313	7,911	14
Materials and Supplies (150)	5,749	6,598	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,080,846	1,174,477	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	52,462	21,359	20
Total Deferred Debits	52,462	21,359	
Total Assets and Other Debits	4,162,538	3,533,808	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,675,813	1,675,813	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,359,589	1,731,562	23
Total Proprietary Capital	4,035,402	3,407,375	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,763	10,651	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	12,897	11,836	33
Total Current and Accrued Liabilities	28,660	22,487	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	98,476	103,946	36
Total Deferred Credits	98,476	103,946	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,162,538	3,533,808	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,031,119	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,630,211	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,104,965	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,735,176	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	580,967	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	124,979	0	0	0	13
Total Accumulated Provision	705,946	0	0	0	
Net Utility Plant	3,029,230	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	561,005				561,005	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,352				47,352	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,462				3,462	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	50,814	0	0	0	50,814	16
Debits during year						17
Book cost of plant retired	30,852				30,852	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	30,852	0	0	0	30,852	25
Balance end of year (110.1)	580,967	0	0	0	580,967	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	132,142				132,142	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	16,758				16,758	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	16,758	0	0	0	16,758	16
Debits during year						17
Book cost of plant retired	23,921				23,921	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	23,921	0	0	0	23,921	25
Balance end of year (110.1)	124,979	0	0	0	124,979	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,749	6,598	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,749	6,598	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,675,813	1
Changes during year (explain):		
NO CHANGES DURING YEAR		2
Balance end of year	1,675,813	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	51,649	2
Charged electric department expense		3
Charged sewer department expense	649	4
Other (explain):		
NONE		5
Total Accruals and other credits	52,298	
Taxes paid during year:		
County, state and local taxes	44,758	6
Social Security taxes	7,228	7
PSC Remainder Assessment	312	8
Other (explain):		
NONE		9
Total payments and other debits	52,298	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	109,920	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	109,920	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQ. UTILITY BILLS PLACED ON 2005 TAX ROLL	11,313	12
Total (Acct. 145):	11,313	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRILIMINARY COSTS FUTURE WELL DEVELOPMENT PROJECT	52,462	15
Total (Acct. 183):	52,462	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	98,476	17
NONE		18
Total (Acct. 253):	98,476	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,545,234	0	0	0	2,545,234	1
Materials and Supplies	6,173	0	0	0	6,173	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	570,986	0	0	0	570,986	4
Customer Advances for Construction					0	5
Regulatory Liability	101,211	0	0	0	101,211	6
NONE					0	7
Average Net Rate Base	1,879,210	0	0	0	1,879,210	
Net Operating Income	71,539	0	0	0	71,539	8
Net Operating Income as a percent of						
Average Net Rate Base	3.81%	N/A	N/A	N/A	3.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	103,946	0	0	0	103,946	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,470	0	0	0	5,470	3
Other (specify):						
NONE					0	4
Balance End of Year	98,476	0	0	0	98,476	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

N\A - WELL PROJECT-BIDS SHOULD BE LET IN 2006 AND PLAN ON CONSTRUCTION STARTING THE SAME

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

AC 145-DELINQUENT WATER ACCOUNTS PLACED ON 2005 TAX ROLL IN AMOUNT OF \$11,313

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	382,293	346,487	1
Total Sales of Water	382,293	346,487	
Other Operating Revenues			
Forfeited Discounts (470)	1,831	1,476	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,472	2,642	6
Total Other Operating Revenues	5,303	4,118	
Total Operating Revenues	387,596	350,605	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	41,588	35,090	8
Water Treatment Expenses (630-635)	39,394	26,934	9
Transmission and Distribution Expenses (640-655)	40,184	31,512	10
Customer Accounts Expenses (901-904)	24,739	18,997	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	71,151	64,319	13
Total Operation and Maintenance Expenses	217,056	176,852	
Other Operating Expenses			
Depreciation Expense (403)	47,352	47,297	14
Amortization Expense (404-407)		0	15
Taxes (408)	51,649	51,790	16
Total Other Operating Expenses	99,001	99,087	
Total Operating Expenses	316,057	275,939	
NET OPERATING INCOME	71,539	74,666	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	668	34,951	110,146	4
Commercial	146	32,832	74,673	5
Industrial	27	9,612	16,491	6
Total Metered Sales to General Customers (461)	841	77,395	201,310	
Private Fire Protection Service (462)	12		8,788	7
Public Fire Protection Service (463)	851		163,712	8
Other Sales to Public Authorities (464)	15	2,740	8,483	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,719	80,135	382,293	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	163,712	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	163,712	
Forfeited Discounts (470):		
Customer late payment charges	1,831	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,831	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,432	10
Other (specify):		
CONNECTION CHARGES	40	11
Total Other Water Revenues (474)	3,472	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	15,882	12,848	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,622	21,972	7
Operation Supplies and Expenses (623)	60	105	8
Maintenance of Pumping Plant (625)	24	165	9
Total Pumping Expenses	41,588	35,090	
WATER TREATMENT EXPENSES			
Operation Labor (630)	31,764	25,697	10
Chemicals (631)	4,207	1,113	11
Operation Supplies and Expenses (632)	3,372	0	12
Maintenance of Water Treatment Plant (635)	51	124	13
Total Water Treatment Expenses	39,394	26,934	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	26,004	26,034	14
Operation Supplies and Expenses (641)	5,378	1,836	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,677	901	16
Maintenance of Mains (651)	746	2,189	17
Maintenance of Services (652)	8	416	18
Maintenance of Meters (653)	554	86	19
Maintenance of Hydrants (654)	1,184	50	20
Maintenance of Other Plant (655)	633	0	21
Total Transmission and Distribution Expenses	40,184	31,512	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,880	2,592	22
Accounting and Collecting Labor (902)	21,859	16,405	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	24,739	18,997	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,112	18,160	27
Office Supplies and Expenses (921)	579	568	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	2,670	2,250	30
Property Insurance (924)	4,922	5,092	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	40,602	34,871	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,126	2,438	35
Transportation Expenses (933)	1,140	940	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	71,151	64,319	
Total Operation and Maintenance Expenses	217,056	176,852	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		44,758	45,752	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		649	595	2
Net property tax equivalent		44,109	45,157	
Social Security		7,228	6,248	3
PSC Remainder Assessment		312	385	4
Other (specify): 601			0	5
Total tax expense		51,649	51,790	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.188730				3
County tax rate	mills		3.194118				4
Local tax rate	mills		7.936164				5
School tax rate	mills		6.703405				6
Voc. school tax rate	mills		0.830535				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.852952				10
Less: state credit	mills		0.786654				11
Net tax rate	mills		18.066298				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.936164				14
Combined School Tax Rate	mills		7.533940				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.470104				17
Total Tax Rate	mills		18.852952				18
Ratio of Local and School Tax to Total	dec.		0.820567				19
Total tax net of state credit	mills		18.066298				20
Net Local and School Tax Rate	mills		14.824602				21
Utility Plant, Jan. 1	\$	3,031,119	3,031,119				22
Materials & Supplies	\$	6,598	6,598				23
Subtotal	\$	3,037,717	3,037,717				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,037,717	3,037,717				26
Assessment Ratio	dec.		0.993903				27
Assessed Value	\$	3,019,196	3,019,196				28
Net Local & School Rate	mills		14.824602				29
Tax Equiv. Computed for Current Year	\$	44,758	44,758				30
Tax Equivalent per 1994 PSC Report	\$	37,951					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,758					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,233		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,322		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	162,555	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	69,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	346,186		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	415,778	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,210		23
Total Water Treatment Plant	25,210	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,233	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,322	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	162,555	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			69,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			346,186	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	415,778	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,210	23
Total Water Treatment Plant	0	0	25,210	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	477,200		26
Transmission and Distribution Mains (343)	913,609		27
Fire Mains (344)	0		28
Services (345)	187,954		29
Meters (346)	88,135	200,806	30
Hydrants (348)	137,398		31
Other Transmission and Distribution Plant (349)	27,357		32
Total Transmission and Distribution Plant	1,831,953	200,806	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,915		36
Transportation Equipment (392)	21,846		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	24,761	0	
Total utility plant in service directly assignable	2,460,257	200,806	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,460,257	200,806	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			300 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			477,200 26
Transmission and Distribution Mains (343)			913,609 27
Fire Mains (344)			0 28
Services (345)			187,954 29
Meters (346)	30,852		258,089 30
Hydrants (348)			137,398 31
Other Transmission and Distribution Plant (349)			27,357 32
Total Transmission and Distribution Plant	30,852	0	2,001,907
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,915 36
Transportation Equipment (392)			21,846 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	24,761
Total utility plant in service directly assignable	30,852	0	2,630,211
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	30,852	0	2,630,211

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	128,182		26
Transmission and Distribution Mains (343)	336,487	441,595	27
Fire Mains (344)	0		28
Services (345)	74,123	85,645	29
Meters (346)	0		30
Hydrants (348)	32,070	30,784	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	570,862	558,024	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	570,862	558,024	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	570,862	558,024	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			128,182 26
Transmission and Distribution Mains (343)	18,799		759,283 27
Fire Mains (344)			0 28
Services (345)	5,122		154,646 29
Meters (346)			0 30
Hydrants (348)			62,854 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	23,921	0	1,104,965
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	23,921	0	1,104,965
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,921	0	1,104,965

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,205	7,205	1
February			7,791	7,791	2
March			8,129	8,129	3
April			8,461	8,461	4
May			9,170	9,170	5
June			9,224	9,224	6
July			11,530	11,530	7
August			10,887	10,887	8
September			9,294	9,294	9
October			8,531	8,531	10
November			7,774	7,774	11
December			8,461	8,461	12
Total annual pumpage	0	0	106,457	106,457	
Less: Water sold				80,135	13
Volume pumped but not sold				26,322	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,500	19
Volume pumped but unaccounted for				24,822	20
Percent of water lost				23%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				538	24
Date of maximum: 7/31/2005					25
Cause of maximum:					26
DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				117	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				292,579	29
If water is purchased: Vendor Name: NOT APPLICABLE					30
Point of Delivery: NOT APPLICABLE					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
S. ADAMS STREET	10	105	10	288,000	Yes	1
MARYLAND STREET	3	220	10	72,000	Yes	2
SIMONSON ROAD	7	171	24	115,200	Yes	3
MAPLE DRIVE	8	170	12	144,000	Yes	4
NEVADA STREET	9	205	16	144,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	3	7	1
Location	S. ADAMS STREET	MARYLAND STREET	SIMONSON ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	MID SOUTH	GOULD	GOULD	5
Year Installed	1993	1989	1989	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	50	80	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	SQARE D	FURNAS SQ D	9
Year Installed	1993	1989	1989	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	7	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	MAPLE DRIVE	NEVADA STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	CRANE	FMC PEERLESS		18
Year Installed	1971	1978		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	68	125		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		22
Year Installed	1971	1978		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	10	25		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DAY RESERVOIR	EAST PINE	JEFFERSON RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1935	1995	1965	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	235	200	125	9
				10
Total capacity in gallons (actual)	155,000	200,000	50,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000	72.0000	115.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PINE ELEVATED TANK	TOWER ELEVATED TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1979	1956	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	115	114	10
			11
Total capacity in gallons (actual)	150,000	50,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	144.0000	72.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	4,013		939	0	3,074
M	D	6.000	59,192	2,100	0	0	61,292
M	D	8.000	23,869	6,139	0	0	30,008
M	D	10.000	4,433	900	0	0	5,333
M	D	12.000	10,806	0	0	0	10,806
M	D	16.000	1,972	0	0	0	1,972
Total Within Municipality			104,285	9,139	939	0	112,485
Total Utility			104,285	9,139	939	0	112,485

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	477	0	0	0	477	29	1
M	1.000	178	129	13	0	294	12	2
M	1.500	10	0	0	0	10		3
M	2.000	25	0	0	0	25	4	4
M	4.000	11	0	0	0	11		5
M	6.000	29	0	0	0	29	2	6
M	8.000	1	0	0	0	1		7
Total Utility		731	129	13	0	847	47	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	786	500	297	0	989	989	1
1.000	55	20	9	0	66	66	2
1.250	7	0	7	0	0	0	3
1.500	22	12	11	0	23	23	4
2.000	27	12	8	0	31	31	5
3.000	3	0	0	0	3	3	6
4.000	2	2	2	0	2	2	7
Total:	902	546	334	0	1,114	1,114	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	683	93	6	8	0	199	989	1
1.000	12	31	13	2	0	8	66	2
1.250	0	0	0	0	0	0	0	3
1.500	6	14	3	0	0	0	23	4
2.000	0	16	2	9	0	4	31	5
3.000	0	3	0	0	0		3	6
4.000	0	1	1	0	0	0	2	7
Total:	701	158	25	19	0	211	1,114	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	169	17			186	2
Total Fire Hydrants	169	17	0	0	186	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	186
Number of distribution system valves end of year:	265
Number of distribution valves operated during year:	265

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ac 902 ACCOUNTING LABOR-INCREASE DUE TO MORE HOURS SPENT BY ACCOUNTANT
ESPECIALLY ON LOADING INFORMATION ON NEW METER READING SYSTEM, AND INCREASE
IN RATE OF PAY.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

UTILITY WENT TO RADIO READS FOR WATER METERS-PURCHASING 546 METERS AND
REDOING 492 METERS SO TO BE ABLE TO PROVIDE RADIO READ. COSTS OF NEW METER,
REDOING THE OLD METERS AND INSTALLATION WAS \$200,806. 328 METERS COULD NOT
BE REFURBISHED TO RADIO READ AND WERE RETIRED AT COST OF \$30852

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the
criteria listed in the schedule headnote No. 5.

ALL MAINS REPORTED AS ADDED DURING 2005 WERE 100% FUNDED BY DEVELOPERS AS
PART OF RESIDENTIAL DEVELOPMENT EXTENSIONS.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in
schedule headnote No. 3.

ALL SERVICE ADDITIONS DURING 2005 WERE FINANCED 100% BY DEVELOPERS AS PART
OF RESIDENTIAL DEVELOPMENT EXTENSIONS.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and
shall have the accuracy checked at least once every 2 years." Are all station meters being tested
every two years? Answer yes or no. If no, please explain.

YES
